

ALASKA STATE LEGISLATURE

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Representative Bill Elam

DISTRICT 8

House Bill 286

FIREFIGHTER/EMS PROPERTY TAX EXEMPTION

Sponsor Statement

House Bill 286 amends Alaska statute relating to the optional municipal property tax exemption for volunteer firefighters and volunteer providers of emergency medical or mobile intensive care paramedic services.

Current law authorizes municipalities to exempt up to \$10,000 of assessed value on the primary residence of a qualifying volunteer firefighter or EMS provider. House Bill 286 removes this fixed dollar limitation from statute and allows municipalities, by ordinance, to exempt or partially exempt real property at an amount they determine appropriate for their community.

This change is intended to give local governments more flexibility and another practical tool to support communities that rely on volunteer emergency responders. Many municipalities depend heavily on volunteers for fire and emergency medical services, and some communities struggle to recruit and retain enough qualified responders. This bill allows local governments to decide whether a property tax exemption could serve as a useful incentive and to set that incentive at a level that fits local conditions and budgets.

The bill does not create a mandate or require municipalities to adopt or expand this policy. Local governments retain full discretion to decide whether to implement it and, if so, at what level. All existing eligibility requirements remain in place.

This legislation provides municipalities with greater flexibility under existing law, keeps decisions at the local level, maintains the safeguards already in statute, and gives communities another practical tool to help recruit and retain volunteer emergency responders.